

**65-O-12**

**AN ORDINANCE**

**Amending Portions of Title 3, Chapter 2, Section 4,  
"Hotel-Motel Tax"**

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF  
THE CITY OF EVANSTON, COOK COUNTY, ILLINOIS, THAT:**

**SECTION 1:** Section 3-2-4-4, "Administration and Enforcement" of the Evanston City Code of 1979, as amended, is hereby further amended to read as follows:

**3-2-4-4: - ADMINISTRATION AND ENFORCEMENT:**

The City Manager or his/her designee is hereby designated as the administration and enforcement officer of the tax hereby imposed on behalf of the City. It shall be the responsibility and duty of the City Manager or his/her designee to collect all amounts due the City from the owners, operators and licensees of motels and hotels within the City.

A sworn quarterly hotel and motel occupancy tax return shall be filed by each owner, operator or licensee of each hotel or motel in the City with the City Manager or his/her designee, on forms prescribed by him/her, showing all receipts from each renting, leasing or letting of rooms during the preceding three (3) months. The dates upon which said quarterly returns are to be filed shall be provided by rules and regulations promulgated by the City Manager or his/her designee.

Each return shall be accompanied by payment to the City of all taxes due and owing for the quarter covered by the return; provided, however, that the person making said return may retain an amount of money equal to three percent (3%) of the tax due as compensation for services rendered in the collection and payment of such tax.

The City Manager or his/her designee, or any person certified by him/her as his/her deputy or representative, may enter the premises of any hotel or motel for the purposes of inspection and examination of its books and records for the proper administration of this Section, and for the enforcement of collection of the tax hereby imposed. It is unlawful for any person to prevent, hinder or interfere with the City Manager or his/her

designee or his/her duly authorized deputy or representative in the discharge of his/her duties hereunder.

**SECTION 2:** Section 3-2-4-5, "Enforce Payment of Tax" of the Evanston City Code of 1979, as amended, is hereby further amended to read as follows:

**3-2-4-5: - ENFORCE PAYMENT OF TAX:**

(A) Failure to Pay: Whenever any person shall fail to pay any taxes herein provided, or when any owner, operator or licensee of a hotel or motel in the City shall fail to collect the tax hereby imposed from any person who has the ultimate liability for payment of the same, the Corporation Counsel shall, upon request of the City Manager or his/her designee, bring or cause to be brought an action to enforce the payment of said tax on behalf of the City in any court of competent jurisdiction.

If the City Manager, after a hearing held by or for him/her, shall find that any hotel or motel owner, operator or licensee has willfully evaded his/her responsibility to collect the tax imposed by this Section, he may suspend or revoke all City licenses held by such tax evader. Said person shall have an opportunity to be heard at such hearing, to be held not less than five (5) days after notice of the time and place thereof, addressed to him/her at his/her last known place of business. Any suspension or conviction resulting from such hearing shall not relieve or discharge any civil liability for nonpayment of the tax due.

(B) Interest and Penalties: In the event of failure by any hotel or motel owner, operator or licensee to collect and pay to the City Manager or his/her designee the tax required hereunder within thirty (30) days after the same shall be due, interest shall accumulate and be due upon said tax at the rate of one percent (1%) per month. In addition, a penalty of ten percent (10%) of the tax and interest due shall be assessed and collected against any hotel or motel owner, operator or licensee who shall fail to collect and remit the tax imposed by this Section.

**SECTION 3:** Section 3-2-4-6, "Disposition of Tax Moneys" of the Evanston City Code of 1979, as amended, is hereby further amended to read as follows:

**3-2-4-6: - DISPOSITION OF TAX MONEYS:**

All proceeds resulting from the imposition of the tax under this Section,

including interest and penalties, shall be paid into the Treasury of the City and shall be credited to and deposited in the Economic Development Fund of the City.

**SECTION 4:** The findings and recitals contained herein are declared to be prima facie evidence of the law of the City and shall be received in evidence as provided by the Illinois Compiled Statutes and the courts of the State of Illinois.

**SECTION 5:** All ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 6:** This Ordinance 65-O-12 shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

**SECTION 7:** If any provision of this Ordinance 65-O-12 or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance 65-O-12 that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance 65-O-12 is severable.

Introduced: June 11, 2012

Approved:

Adopted: June 25, 2012

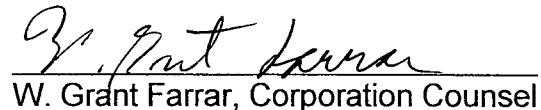
June 28, 2012

  
Elizabeth B. Tisdahl, Mayor

Attest:

Approved as to form:

  
Rodney Greene, City Clerk

  
W. Grant Farrar, Corporation Counsel

